

MANAGEMENT DEPARTMENT[541]

Adopted and Filed

Pursuant to the authority of Iowa Code section 256I.5, the Department of Management, in consultation with the Early Childhood Iowa State Board, amends Chapter 9, “Fiscal Oversight of the Early Childhood Iowa Initiative,” Iowa Administrative Code.

The Early Childhood Iowa Initiative was established by the General Assembly to create a partnership between communities and state-level partners to improve the efficiency and effectiveness of early care, education, health, and human services to support children prenatal through age five and their families.

The amendment adds a definition of “audit” which provides clarification regarding the required audit of the Early Childhood Iowa funds managed by area boards.

No waiver provision is included because it is the opinion of the Department of Management that these rules do not necessitate such a process.

Notice of Intended Action on this amendment was published in the Iowa Administrative Bulletin on April 4, 2012, as **ARC 0067C**. The Department of Management received no comments on the Notice of Intended Action during the public comment period; therefore, no changes were made to the amendment as published under Notice of Intended Action.

The Department of Management adopted this amendment on June 1, 2012.

After analysis and review of this rule making, no impact on jobs has been found.

This amendment is intended to implement Iowa Code section 256I.5(1b).

This amendment shall become effective on August 1, 2012.

The following amendment is adopted.

Adopt the following **new** definition of “Audit” in rule **541—9.1(256I)**:

“*Audit*” means a financial review by area boards of early childhood Iowa funds. Area boards that receive over \$500,000 in federal funds from all funding sources shall complete a full audit of the funds. Area boards that do not receive over \$500,000 in federal funds from all funding sources may complete a full audit or coordinate with the fiscal agent’s financial review to conduct the state board approved agreed-upon procedures. The requirements included in the state board approved agreed-upon procedures shall be found in the online toolkit available on the official Web site of early childhood Iowa at www.earlychildhoodiowa.org.

[Filed 6/1/12, effective 8/1/12]

[Published 6/27/12]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 6/27/12.